



Diskussion des Artikels: The irrelevance of the MM dividend irrelevance theorem (German Edition)

Patrick Zirngast

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Studienarbeit aus dem Jahr 2006 im Fachbereich BWL - Investition und Finanzierung, Note: 2, Karl-Franzens-Universität Graz (Institut für Industrie und Fertigungswirtschaft), Veranstaltung:

Doktorandenseminar, 12 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: In dem Aufsatz wird der Artikel von DeAngelo/DeAngelo (Journal of Financial Economics 2006) diskutiert. Es soll geklärt werden, ob das von ihnen erweiterte Miller/Modigliani-Model dazu beiträgt, die Dividendenpolitik von Unternehmen besser zu erklären.

Die Prominenz von MM und deren beiden Aufsätze haben möglicherweise wirklich zu einer Lücke in der weiteren Forschung auf dem Gebiet der Auszahlungspolitik geführt, indem diese von MM als irrelevant eingestuft wurde. Der Investitionspolitik alleine determinierenden Einfluss auf alle weiteren Prozesse zuzuschreiben, ist womöglich revisionsbedürftig.

Die Argumentationen, die DeAngelo/DeAngelo teilweise in recht ausführlicher Weise verfolgen und auch wiederholen, ist im akademischen Sinne sehr wohl korrekt und präzise, doch in einem etwas lockereren Korsett vielen Kritikpunkten ausgesetzt, vor allem dadurch, dass sie kaum neue Erkenntnisse hervorbringen.

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